2 **ASSETS**

3 *CURRENT ASSETS*
4 Total Cash
5 Cash - WestAmerica Bank
5 Cash - Wells Fargo, Mill Vly
5 Cash - Wrkng Assets Money Fnd
5 Cash - CCS Postal Account
5 Petty Cash
4 Total Accounts Receivable
5 A/R - Total Newsstand
6 A/R - Alternative Newsstand
6 A/R - Alt News Loss Reserve (CR)
6 A/R - Warner Newsstand
5 A/R - Total List Rental
6 A/R - List Rentl Pacific List
6 A/R - List Rental Misc
5 A/R - The WELL
5 A/R - Column
5 A/R - Total Book XXX
6 A/R - Royalties Book XXX
6 A/R - Productn Pmts Book XXX
5 A/R - Total Employee
6 A/R - Employee Aetna TDA
6 A/R - Employee Kaiser
6 A/R - Employee Misc
4 Total Inventory
5 Inventory - WER
5 Inventory - Books
5 Inventory - Ancillary Prods
5 Inventory - Resrv for Obsoles

3 *FIXED ASSETS*
4 Assets - Furniture & Equip
4 Accumulated Depreciation (CR)

3 *OTHER ASSETS*
4 Investments - Zomeworks
4 Investments - The WELL
4 Deposits
4 Prepaid Taxes
4 Prepaid Expense
4 Suspense
4 Reserve for Losses

2 **LIABILITES & EQUITY**

3 *CURRENT LIABILITES*
4 A/P - Trade
4 A/P - The WELL
4 A/P - Column
4 A/P - Total Book XXX
5 A/P - Royalties Book XXX
5 A/P - Productn Pmts Book XXX
4 A/P - Current Contracts
4 A/P - Current Notes
4 A/P - SWT
4 A/P - SDI
4 A/P - FWT
4 A/P - FICA
4 A/P - Kaiser
4 A/P - Sales Tax
4 A/P - Other Taxes
4 A/P - Current Sub Advances
4 A/P - Miscellaneous

3 *LONG TERM LIABILITES*
4 A/P - Long Term Contracts
4 A/P - Long Term Notes
4 A/P - Long Term Sub Advances
4 A/P - Long Term NWEC/Random H

2 **GRAND TOTAL INCOME**

3 *TOTAL PRODUCT INCOME*
4 Subscriptions Earned Income
5 Total Change in Sub Liability
6 Change in Sub Liab - non-DM
6 Change in Sub Liab - DM
5 Sales - Total All Subs
6 Sales - Total Renewal Subs
7 Sales - Renewals, Gifts
7 Sales - Renewals, Institution
7 Sales - Renewals, Reg Current
7 Sales - Renewals, Advance
6 Sales - Total New Subs
7 Sales - New Subs, Gifts
7 Sales - New Subs, Institution
7 Sales - New Subs, DM
7 Sales - New Subs, All Other
5 Sales - Sub Pmt Adjustments
5 Sales - Sub Refunds
4 Sales - Total Sub Postage
5 Sales - Sub 2nd Cl Int'l Post
5 Sales - Sub FC/AIR Postage
4 Sales - Total Newsstand
5 Sales - Alternative Newsstand
5 Sales - Warner Newsstand
4 Sales - Back Issues
4 Sales - Total Books
5 Sales - Books
5 Sales - Books P&H
5 Sales - Books Sales Tax
4 Sales - Total Ancillary Prods
5 Sales - Ancillary Products
5 Sales - Ancillary Prods P&H
5 Sales - Ancil Prods Sales Tax
4 Sales - Unclassifieds
4 Sales - Mailing List
4 Total Individual Contribs
5 Contribs - Supporting Subs
5 Contribs - Other Individuals
4 Column Income
4 Sales - Reprint Rights
4 Royalties - WER Misc
4 Royalties - Total Projects
5 Royalties - HNH
5 Royalties - Cybervideo
5 Royalties - Book XXX
4 Prod Pmts - Total Projects
5 Production Pmts - HNH
5 Production Pmts - Book XXX

3 *TOTAL CORPORATE INCOME*
4 Interest Income
4 Total Misc Income
5 Sale of Assets
5 Other Misc Income
4 Contribs Corporate/In-Kind
4 WELL Repay Expenses

2 **GRAND TOTAL EXPENSE**

3 *TOTAL PRODUCT EXPENSE*
4 Total Pre-Press/Printing WER
5 Printing WER
5 Pre-Press Expenses WER
4 Sub Fulf Total Expense
5 Sub Fulf Direct Expense
5 Sub Fulf Premium Expense
5 Sub Fulf Postage (2nd Cl US)
5 Sub Fulf Post (2nd Cl Int'l)
5 Subs Fulf Postage (FC & AIR)
4 Newsstand Total Expense
5 Alt Newsstand Total Expense
6 Alt Newsstand Direct Expense
6 Alt Newsstand Shipping Expense
5 Warner Newsst Total Expense
6 Warner Newsst Direct Expense
6 Warner Newsst Shipping Expense
4 Mailing List Total Expense
5 Mailing List Fulf Expense
5 Mailing List Commissions
5 WER Publishing Payroll
6 WER Publishing Pay
6 WER Publishing OPS
5 WER Total Other Publ Expense
6 WER Misc Publishing Expense
6 WER Publishing Equip Purchases
6 WER Publishing Training Exp
4 WER Total Editorial Expense
5 WER Editorial Payroll
6 WER Editorial Pay
6 WER Editorial OPS
5 WER Total Contributors
6 WER Writers
6 WER Illustrators/Photographers
5 WER Total Other Editorial Exp
6 WER Misc Editorial Expense
6 WER Misc Access/Library Exp
6 WER Editorial Equip Purchases
6 WER Editorial Training Exp
4 WER Total Production Expense
5 WER Production Payroll
6 WER Production Pay
6 WER Production OPS
5 WER Total Other Productn Exp
6 WER Outside Productn Services
6 WER Prod Typesetter Expense
6 WER Productn Supplies & Misc
6 WER Productn Equip Purchases
6 WER Productn Training Expense
4 Total Fulf Dept Expense
5 Fulf Dept Payroll
6 Fulf Dept Pay
6 Fulf Dept OPS
5 Fulf Dept Total Other Expense
6 Fulf Dept Misc Expenses
6 Fulf Dept Supplies
6 Fulf Dept Equipment Purchases
6 Fulf Dept Training Expenses
4 Credit Card Discount

4	Back Issue Total Expense
5	Back Issue Purchases
5	Back Issue Outside Fulf Exp
5	Back Issue Fulf Postage
5	Back Issue Inventory Change
4	Books Total Expense
5	Books Purchases
5	Books Outside Fulf Expense
5	Books Fulfillment Postage
5	Books Inventory Change
4	Ancillary Prod Total Expense
5	Ancillary Prod Purchases
5	Ancil Prod Outside Fulf Exp
5	Ancillary Prod Fulf Postage
5	Ancil Prod Inventory Change
4	Total Circ Promo Expense
5	Circ/Promo Payroll
6	Circ/Promo Pay
6	Circ/Promo OPS
5	Circ/Promo Prod Payroll
6	Circ/Promo Production Pay
6	Circ/Promo Production OPS
5	WER Renewal Expenses
5	WER Billing Expenses
5	Circ/Promo New Sub Expense
6	Circ/Promo DM Expense
6	Circ/Promo Insert Expense
6	Circ/Promo Gift Campaign Exp
6	Circ/Promo Misc New Sub Exp
5	Circ/Promo Total Other Exp
6	Circ/Promo Supplies & Misc
6	Circ/Promo Equip Purchases
6	Circ/Promo Training Exp
4	Column Total Expense
5	Column Payroll
6	Column Pay
6	Column OPS
5	Column Contributors
5	Column Misc Expense
4	Book XXX Total Expense
5	Book XXX Pre-Project Payroll
6	Book XXX Pre-Project Pay
6	Book XXX Pre-Project OPS
5	Book XXX Pre-Project Misc Exp
5	Book XXX Editorial Payroll
6	Book XXX Editorial Pay
6	Book XXX Editorial OPS
5	Book XXX Production Payroll
6	Book XXX Production Pay
6	Book XXX Production OPS
5	Book XXX Project Mgmt Payroll
6	Book XXX Project Mgmt Pay
6	Book XXX Project Mgmt OPS
5	Book XXX Lit Agent Commission
5	Book XXX Contributors
6	Book XXX Writers
6	Book XXX Illustr/Photographrs
5	Book XXX Misc Expense

3	TOTAL CORPORATE EXPENSES
4	Director Pay
4	Business Manager Pay
4	Office Payroll
5	Office Pay
5	Office OPS
4	Accountant/Bookkeeper Payroll
5	Accountant/Bookkeeper Pay
5	Accountant/Bookkeeper OPS
4	Corporate Production Payroll
5	Corporate Production Pay
5	Corporate Production OPS
4	Pre-Project Payroll
5	Pre-Project Pay
5	Pre-Project OPS
4	Fundraising Payroll
5	Fundraising Pay
5	Fundraising OPS
4	Fundraising Expenses
4	Rent
5	Building Rent
5	Container Rent
5	S. Brand Rent
4	Maintenance & Utilities
5	Building Maintenance
5	Utilities
4	Telephone
4	Office Postage
4	Workers Comp & Payroll Taxes
5	Workers Comp
5	Payroll Taxes
4	Insurance & Taxes
5	Property & Liability Insurance
5	Taxes (Other Than Payroll)
4	Employee Benefits Expense
5	Vacation/Holiday Pay
5	Medical Benefits Expense
5	Other Benefits Expense
4	Employee Bonuses
4	Corporate Supplies & Equip
5	Office Supplies
5	Equip Rental, Maint & Supplies
5	Corporate Equipment Purchases
4	Corporate Admin Expense
5	Legal & Professional Expense
5	Interest & Penalties
5	Bank Service Fees
4	Other Corporate Expense
5	Office Renovation Expense
5	Board of Directors Expenses
5	Corporate Training Expenses
5	Corporate Meals & Entertain
5	Misc Corporate Expense